TITLE INDEX TO MISCELLANEOUS ITEMS

PAGE

BOOK REVIEW: *Richard B. Covey* 509

SELECTED TAX READING: *Graduate Tax Faculty* 223, 515

TITLE INDEX TO ARTICLES

PAGE

A REEVALUATION OF THE TERMINABLE INTEREST RULE: *Howard E. Abrams* 1

DESIGNING AN EFFICIENT VALUE ADDED TAX: *William J. Turnier* 435

DISCLOSURE OF GRAND JURY MATERIALS: WHY THE SUPREME COURT WAS WRONG IN BAGGOT: *Charles S. Lyon* 215

DOUBLE BENEFITS AND TRANSACTIONAL CONSISTENCY UNDER THE TAX BENEFIT RULE: *Louis A. Del Cotto and Kenneth F. Joyce* 473

LAPSED POWERS OF WITHDRAWAL AND THE INCOME TAX: *David Westfall* .. 63

REDEMPTIONS THROUGH USE OF RELATED CORPORATIONS: NEW AND OLD PROBLEMS UNDER SECTION 304: *Louis Tiger, Jr.* 77

SUBCHAPTER S CORPORATIONS AND PARTNERSHIPS: A SEARCH FOR THE PASS THROUGH PARADIGM (SOME PRELIMINARY PROPOSALS): *James S. Eustice* 345

THE FOREIGN TAX CREDIT: ROYALITIES, SUBSIDIES, AND CREDITABLE TAXES: *Joseph Isenbergh* 227

THE ISSUER'S PAPER: PROPERTY OR WHAT? ZERO BASIS AND OTHER INCOME TAX MYSTERIES: *Elliot Manning* 159

THE LONG AND WINDING ROAD: CHARACTERIZATION OF BOOT UNDER SECTION 356(a)(2): *Nicholas J. Kyser* 297

"TO CUSTOMERS": THE FORGOTTEN ELEMENT IN THE CHARACTERIZATION OF GAINS ON SALES OF REAL PROPERTY: *William A. Friedlander* 31

AUTHOR INDEX

PAGE

ABRAMS, HOWARD E.: *A Reevaluation of the Terminable Interest Rule* ... 1

COVEY, RICHARD B.: *Book Review* 509

DEL COTTO, LOUIS A., AND KENNETH F. JOYCE: *Double Benefits and Transactional Consistency Under the Tax Benefit Rule* 473

EUSTICE, JAMES S.: *Subchapter S Corporations and Partnerships: A Search for the Pass Through Paradigm (Some Preliminary Proposals)* .. 345

FRIEDLANDER, WILLIAM A.: *"To Customers": The Forgotten Element in the Characterization of Gains on Sales of Real Property* 31

GRADUATE TAX FACULTY: *Selected Tax Reading* 223, 515

ISENBERGH, JOSEPH: *The Foreign Tax Credit: Royalties, Subsidies, and Creditable Taxes* 227

JOYCE, KENNETH F., AND LOUIS A. DEL COTTO: *Double Benefits and Transactional Consistency Under the Tax Benefit Rule* 473

KYSER, NICHOLAS J.: *The Long and Winding Road: Characterization of Boot Under Section 356(a)(2)* 297

LYON, CHARLES S.: *Disclosure of Grand Jury Materials: Why the Supreme Court Was Wrong in* Baggot 215

MANNING, ELLIOTT: *The Issuer's Paper: Property or What? Zero Basis and Other Income Tax Mysteries* 159

TIGER, LOUIS, JR.: *Redemptions Through Use of Related Corporations: New and Old Problems Under Section 304* 77

TURNIER, WILLIAM J.: *Designing an Efficient Value Added Tax* 435

WESTFALL, DAVID: *Lapsed Powers of Withdrawal and the Income Tax* ... 63